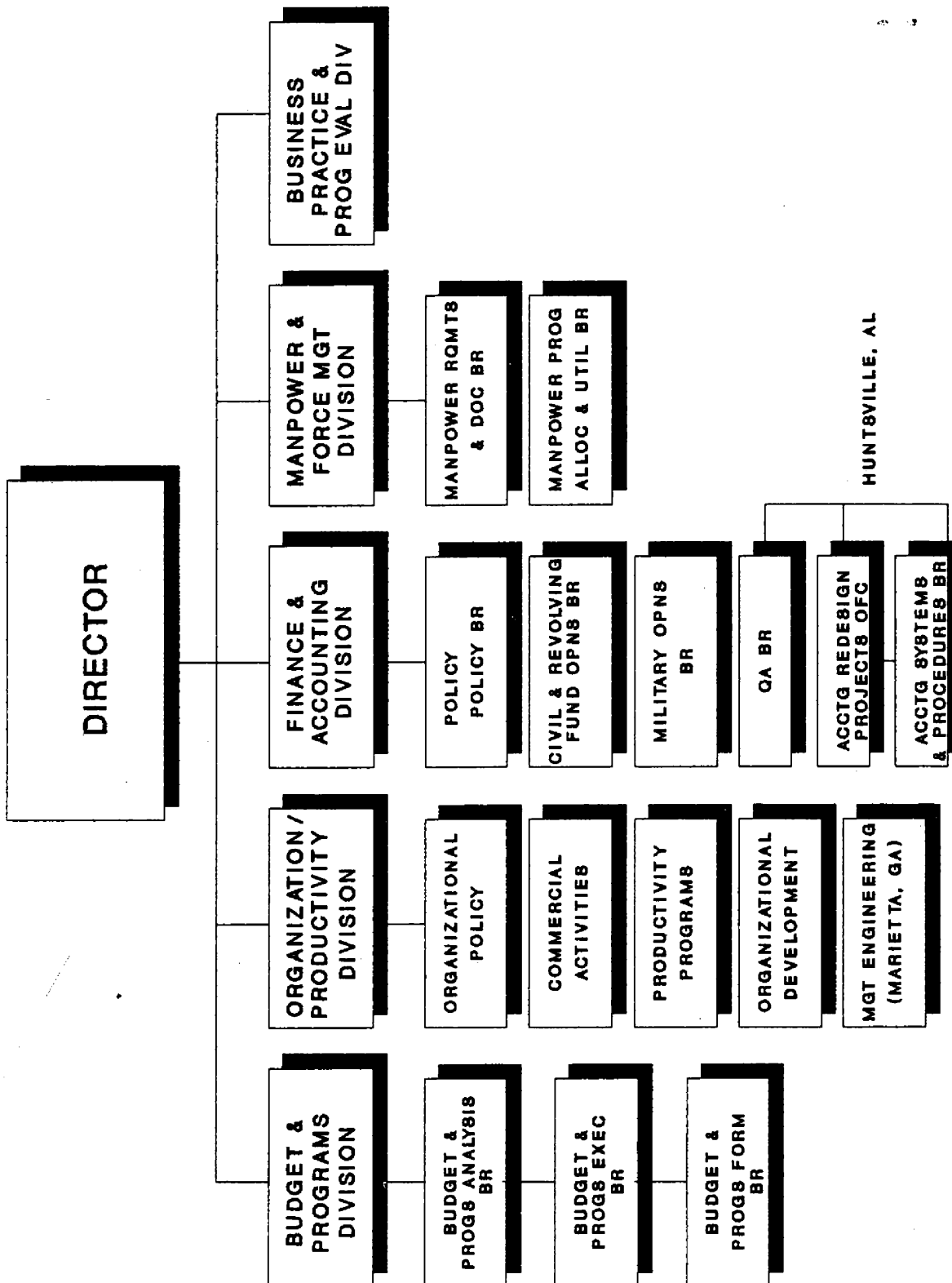


DIRECTORATE OF RESOURCE MANAGEMENT



DIRECTORATE OF RESOURCE MANAGEMENT

Mission

To provide policy and command oversight of resource planning integration, independent program analysis and evaluation, a disciplined system for budgeting and budget execution, finance and accounting policy and services, manpower management and force structure systems; management analysis, organizational policy, management support and productivity programs.

OFFICE OF THE DIRECTOR Functions

1. Serves as chief Comptroller, independent evaluator and chief financial officer to the Commander, USACE.
2. Serves as the USACE Comptroller Civilian Career Program Manager.
3. Provides technical advice and assistance for the Comptroller, and Manpower and Force Management Civilian Career Programs. Provides guidance to OCE and HQUSACE staff and subordinate elements on referral, training and career development.

BUDGET AND PROGRAMS DIVISION Mission

To manage and provide staff supervision for the budgetary operations of USACE, including budget preparation and execution.

OFFICE OF THE CHIEF Functions

1. Manages and oversees the establishment of budgetary policies and procedures for implementation to staff and operating officials.
2. Exercises budgetary control of military appropriations and civil funds (in coordination with Programs Division, Directorate of Civil Works) made available to USACE, and develops command budget input to the Army Planning, Programming, Budgeting and Execution System (PPBES).

BUDGET AND PROGRAMS ANALYSIS BRANCH Functions

1. Performs special, one time, and recurring analyses of command resource utilization to support decision making processes.

2. Is responsible for ADP systems management for division and headquarters budget systems. Responsible for the development and proliferation of the automated operating budget system in all USACE elements.
3. Develops and implements the budget Proponent Sponsored Engineer Corps Training (PROSPECT) course for USACE employees.
4. Develops and manages the Base Level Commercial Equipment (BCE) and the Productivity Capital Investment (PCIP) programs.
5. Reviews agreements between USACE and other government agencies and municipalities and advises on methods of financing.

BUDGET AND PROGRAMS EXECUTION BRANCH
Functions

1. Develops and manages the HQUSACE Operating and Centralized Accounts budgets.
2. Develops forecasts of monthly obligations for military appropriations (MCA, OMA, RDTE) for HQDA.
3. Develops the Army MCA reimbursable estimate.
4. Develops and submits the USACE Civil Functions Budget to OMB and Congress. Controls and issues funds defined in Civil Works Authorizations and Appropriations acts.
5. Issues apportionment schedules to divisions and separate FOAs covering direct funds limitation and reimbursable targets.
6. Manages all civil and military reimbursable work orders for others, including oversight and reporting on MCA Reimbursable Program.
7. Serves as Appropriation Director for the Wildlife Conservation, Military Reservations Appropriation.

BUDGET AND PROGRAMS FORMULATION BRANCH
Functions

1. Serves as USACE budget focal point for all PPBES actions, providing staff guidance on budget formulation matters.
2. Coordinates and directs the development of program and budget submittals for OMA, OMAR, AFH, RDTE, and OPA appropriations.
3. Submits budget estimates for direct and reimbursable programs for USACE funded (OA 08) military appropriations.

4. Manages the OMA appropriation. Manages the program release process and release of funds through the automated Program Budget Accounting System (PBAS).
5. Exercises budget control and directs the issuance of Fund Authorization Documents (FADs) to subordinate elements for USACE OMA, OMAR, OMANG, AFH, RDTE, FMS Trust Fund military appropriations.

MANPOWER AND FORCE MANAGEMENT DIVISION
Mission

To provide staff supervision and integration of military and civilian manpower management functions for USACE.

OFFICE OF THE CHIEF
Functions

1. Supervises and manages the integration of military and civilian manpower activities of USACE.
2. Manages the officer distribution planning for the command.
3. Serves as MACOM Career Program Manager for the Manpower and Force Management Civilian Career Program.

MANPOWER REQUIREMENTS AND DOCUMENTATION BRANCH
Functions

1. Establishes policy and procedures and exercises staff supervision over the development of USACE military and civil funded manpower requirements.
2. Exercises staff supervision over the USACE Manpower Survey Program and performs selected manpower surveys.
3. Establishes policy and procedures for preparation of TDA and MOBIDA and processes TDA and MOBIDA submissions from USACE subordinate elements.
4. Formulates and issues the USACE Officer Distribution Plan (ODP) and Command Grade Ceilings; serves as executive agent for the Chief of Engineers' management of General Officer positions.

MANPOWER PROGRAMS, ALLOCATION AND UTILIZATION BRANCH
Functions

1. Establishes policy and procedures for manpower programming and budgeting activities; develops and integrates manpower input to programming and budgeting events; and develops command manpower input to the Army Planning, Programming, Budgeting and Execution System (PPBES).

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2. Develops policy and procedures for allocation of manpower within USACE; coordinates and integrates program director manpower allocation activities; maintains command manpower allocation data base; issues manpower allocations to USACE subordinate elements.
3. Establishes policy and procedures for utilization and reporting of manpower within USACE; manages manpower utilization planning and manpower execution reporting processes for the command.

FINANCE AND ACCOUNTING DIVISION
Mission

To provide policy direction, review and staff supervision of finance and accounting responsibilities of USACE.

OFFICE OF THE CHIEF
Functions

1. Supervises and oversees the design, installation, and maintenance of financial records, systems, and procedures, the disbursement, collection, and deposit of funds, and the preparation of financial statements and reports.
2. Provides policy guidance and develops analyses on financial matters and settlement of all claims, other than legal, involved in the expenditure of funds.
3. Serves as the proponent for all directed USACE F&A systems.

POLICY BRANCH
Functions

1. Develops and implements finance and accounting directives, reports, regulations, techniques and policies for USACE.
2. Provides staff support over cost accounting policy for military and civil appropriations, including reimbursable activities, the revolving fund, EPA programs, and DOD Homeowners Assistance Program.
3. Provides staff support for payroll accounting policy covering pay and allowances, allotments, and deductions.
4. Processes general claims requiring adjudication which involve fiscal records and procedures.
5. Processes the appointment of civil works disbursing officers and deputies and special disbursing agents and deputies for military funds.
6. Develops procedures and policies for enhancing administrative control of funds to include processing 31 USC 1517 violations.

7. Provides staff support for policy matters concerning the financial aspects of the Property Accountability System.

CIVIL AND REVOLVING FUND OPERATIONS BRANCH
Functions

1. Maintains finance and budgetary accounting records for all civil funds made available to USACE and issues allotments to subordinate elements.
2. Prepares consolidated Statement of Accountability and consolidated Statement of Transactions of disbursements and collections from individual subordinate element reports.
3. Prepares consolidated Budget Execution Reports and quarterly and year end treasury financial statements from individual subordinate element reports.
4. Performs financial analyses and reconciliations on report data.
5. Develops and analyzes consolidated statements of civil cost data.
6. Prepares consolidated revolving fund business type financial statements for submission to higher authority.
7. Performs analyses and reconciliation on individual revolving fund accounts.
8. Manages the accounting aspects of the Plant Replacement and Improvement Program (PRIP).
9. Processes subordinate element data for payments to states and furnishes information to servicing F&A Office for preparation and mailing of checks.
10. Manages the Corps Civil Works Debt Collection activities including IRS offset Program and use of Debt Collection Activities.

MILITARY OPERATIONS BRANCH
Functions

1. Maintains finance and budgetary accounting records for all military funds made available to USACE and issues allotments to subordinate elements.
2. Prepares consolidated financial statements and reports reflecting status of finance and budgetary accounts and disbursement and collection data.
3. Receives, distributes and reports status of Foreign Military Sales obligation and expenditure authority.
4. Reconciles funding received with funding issued and undistributed in consolidated and individual subordinate element reports.

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5. Conducts in-depth reviews, analyses and reconciliations of all military reports to include both consolidated and individual subordinate element status reports.
6. Develops and analyzes consolidated statements of military cost.
7. Establishes goals and performance standards for USACE F&A Offices.

QUALITY ASSURANCE BRANCH
Functions

1. Develops, implements and executes the USACE QA Program for military and civil funded F&A activities of USACE.
2. Coordinates the QA Program and schedule of visits with the U.S. Army Finance and Accounting Center (USAFAC), Finance Network Quality.
3. Performs annual comprehensive QA reviews to USACE subordinate elements, alternating visits with USAFAC QA teams. Maintains records of all QA reviews performed and submits formal reports to commanders for each QA review.
4. Performs assistance visits to subordinate elements on an as needed and as available basis to provide training and work production to bring operations within regulatory control.
5. Exercises staff supervision over all QA functions related to Corps F&A activities: accounting, voucher examination, disbursing, systems, civilian payroll and reporting.
6. Exercises staff supervision over the administrative post audit of civil vouchers and disbursing officer papers (31 USC 3521), and the review of frequent traveler vouchers.
7. Maintains a Corps-wide F&A QA checklist in sufficient detail to cover significant processes in each F&A function.
8. Verifies policy compliance and develops techniques and standard methods for reviews, reports and administration of USACE QA activities.
9. Assembles, maintains, analyzes and reports monthly F&A operations data with a view to sustain effective and efficient performance.

ACCOUNTING REDESIGN PROJECTS OFFICE
Functions

1. Evaluates, analyzes, and specifies the future design of the automated accounting systems requirements for USACE activities.
2. Develops automated finance, cost and property accounting systems.

3. Develops and provides detailed documentation to support and maintain the new Corps' Financial Management System (CEFMS).
4. Supervises and administers the deployment and implementation of CEFMS.
5. Provides advice and guidance for USACE on automation of records using the ISP/ISPI methodology.

ACCOUNTING SYSTEMS AND PROCEDURES BRANCH
Functions

1. Supervises and administers the development and installation of standard Corps-wide automated accounting systems, including the Corps of Engineers Management Information System's (COEMIS) Finance and Accounting subsystem.
2. Develops, maintains, and documents procedures, and reporting requirements for various modules (e.g., military, civil, revolving fund, fund control, and labor distribution) for COEMIS.
3. Coordinates review of audits, inspection and review of the automated system, operating budgets, and ADPE requirements within the division.
4. Performs USACE project management functions for the Federal Manager's Financial Integrity Act Program for Comptroller of the Army, and for the automated Finance and Accounting Funds Control System (FCS).
5. Performs functional systems managers responsibilities to include the development, modification and deployment of standard Corps-wide automated accounting systems.

BUSINESS PRACTICES AND PROGRAM EVALUATION DIVISION
Mission

To serve as proponent for business analyses and program evaluation.

Functions

1. Conducts program and business analyses that integrate budget, finance, and manpower resource information associated with USACE programs, projects, and services.
2. Develops and maintains a HQUSACE five-year engineer program overview. Develops and provides an integrated functional and program overview of funding, manpower, and workload for the historical and program years.
3. Conducts program review and analysis activities to integrate and review USACE budget, finance and manpower resource plans and programs such as the Quarterly Command Management Review (CMR) and the Program Objective Memorandum (POM).

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4. Conducts cost of doing business analyses for comparison of Corps organizations and private sector performance in terms of overhead and other cost performance measures.
5. Provides for the command an independent review of economic analyses of major investment proposals such as ISMP.
6. Serves as liaison for the Director in activities involving private sector and business issues and command programming focal point for Planning, Programming, Budgeting and Execution System (PPBES) and for DA Program Analyses and Evaluation (PA&E) matters.

ORGANIZATION AND PRODUCTIVITY DIVISION Mission

To develop, promote, staff supervise, and evaluate policies, programs, and directives that increase organizational and productivity development, effectiveness and efficiency throughout USACE.

Functions

1. Staff supervises and serves as Program Manager for the following programs:
 - a. Productivity Improvement.
 - b. Internal Controls.
 - c. Army Ideas of Excellence.
 - d. Commercial Activities.
 - e. Committee Management.
 - f. Conferences and Workshops.
 - g. Defense Retail Interservice Support (DRIS).
 - h. Cooperative Administrative Support Unit (CASU).
 - i. Organizational Development. Provides consultation services including confidential assistance in organizational assessment, goal setting, team building, and conflict resolution.
2. Serves as Project Manager on the following:
 - a. The establishment, transfer and termination of USACE activities, organizations and functions; publication of permanent orders, ER 10-series regulations, and the QM 10-1-1 (HQUSACE Organization and Functions Manual).

b. The conduct of ad hoc or management studies and analyses of existing and proposed systems, organizations, activities, programs, projects, functions and manpower standards using the full range of management analysis techniques. Provides management consultants as requested.

MANAGEMENT ENGINEERING BRANCH
Functions

1. Establishes policies and procedures for the development, application and maintenance of manpower staffing standards for USACE-unique functions. Assists Major Army Commands in the development of Army-wide staffing standards for Army-common functions.
2. Conducts Operational Improvement (OI) and ad-hoc studies of USACE.